

Attachment 13A: Report, Footnote, or Reconciliation Mapping Changes

Fourth Quarter FY 2005 Reconciliation and Statement Changes

Reconciliation Changes:

Standard Recon Changes

Changed the mapping to lines 6 and 7 by replacing C8 with C9 and U8 with U9.

Final Reports to Footnote Changes

Changed the mapping to line 20 by replacing C2C with C2B.

Report Changes:

Balance Sheet Changes

Added USSGL "Appropriated Funds – Child Transfer" and USSGL 1010 "Appropriated Funds – Suspense Accounts" to line 1A1A.

Added USSGL 2220 Non Federal, Covered, Annual Leave – C. to line 3F.

Statement of Net Cost Changes

Deleted the memo accounts (USSGL 8000 series, not including 8801 and 8802).

Statement of Change in Net Position Changes

Added USSGLs 3109, 5709, and 7400, Changes to line 2A.

Added USSGLs 3108, 3109, 5708, 5709, 7400, 7401, Errors to line 2B.

Added a subtotal to line 8 ("Net Change").

Moved subtotal "Ending Balances" to line 9.

Moved "Other Gains and Losses" between lines 4 and 5.

Moved USSGL 7190 and 7290, Non Federal, T from line C4H to C5D.

Changed the formula for calculating lines 3 and U8.

Changed the title on line 2A to "Changes in Accounting Period".

Changed the title on line 2B to "Corrections of Errors".

Deleted the memo accounts (USSGL 8000 series, not including 8801 and 8802).

Deleted line 2C.

Deleted USSGLs 3108, 5708, and 7401 from line 2A.

Statement of Financing Changes

Added USSGLs 7190 and 7290, Ending, Non Federal, Non Exchange on line 9 and line 16

Added USSGLs 7190 and 7290, " ", Ending, Non Federal, Non Exchange, No BI on line 16.

Moved Non-Exchange USSGLs from line 26 to 16 and deleted the FIN26 attributes.

Deleted the memo accounts (USSGL 8000 series, not including 8801 and 8802).

Deleted USSGLs 7190 and 7290 Ending, Federal, Non Exchange, FIN26 from line 26.

Deleted USSGLs 7190 and 7290 Ending, Non Federal, Non Exchange, FIN26 from line 26.

Deleted USSGLs 7190 and 7290 Ending, Non Federal, Non Exchange, No BI from line 26.

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Statement of Custodial Activity Changes

Deleted the memo accounts (USSGL 8000 series, not including 8801 and 8802).

Statement of Budgetary Resources Changes

Added USSGL 4610 (Allotments – Realized Resources) to line B9A.

Changed the valid attributes for USSGL 4590 mapped to lines B9A and N9A.

Footnote Changes

Note 1 – Changed the title on paragraph 1Y to "Undistributed Disbursements and Collections".

Note 3 – Added 2 lines in the "Status of Fund Balance with Treasury" section (R1C1 and R4C1) for Non Budgetary Fund Balance with Treasury (FBWT) and Non FBWT Budgetary accounts.

Added USSGL 1010 "Appropriated Funds – Child Transfer", USSGL 1010 "Appropriated Funds – Suspense Accounts" and all USSGL 1010 Non-entity accounts to line 3.

Added USSGL 4610 (Allotments – Realized Resources) to Section A.

Note 18 – Deleted all tables and schedules.

Deleted USSGL 8501 from section R1C1.

Deleted USSGL 8502 from section R1C2.

Note 19 – Removed "Other Prior Period Adjustments" line from note schedule (USSGLs 5708, 5709, 7400, 7401, 3108, 3109).

Trial Balance Import Changes

Added USSGL 1010, Ending, Entity, Appropriated Funds – Suspense Accounts.

Added USSGL 1010, Ending, Entity, Appropriated Funds – Child Transfers.

Added USSGL 4610, Ending, D – Trust Fund Only.

Changed E/B code on USSGL 2220, E/B, Non Federal, Covered, Annual Leave – C.

Deleted "Anticipated" attribute on USSGL 4590, Ending.

Deleted USSGLs 3108, 3109, 5708, and 5709, Ending, Other.

Deleted USSGLs 7400 and 7401, Ending, Federal and Non Federal, Other.

Deleted USSGL 8204, Ending, E.

Deleted USSGL 8205, Ending, D.

Deleted USSGLs 8306, 8307, 8309, 8312, 8314, 8315, 8326, 8327, 8501, 8502, Ending.

Deleted USSGLs 8316, 8327, Ending, B.

Deleted USSGL 8360, 8369, Ending, Non Federal, S. Custodial.

Deleted USSGL 8601, Ending, Non Federal, E.

Deleted USSGL 8602, Ending, Non Federal, 2E and C.